

1954

# ANNUAL REPORT . . .

*for the Town of*

## LYMAN, NEW HAMPSHIRE



YEAR ENDED DECEMBER 31, 1954



TOWN OF LYMAN, NEW HAMPSHIRE

*Annual Report*  
OF THE TOWN OFFICERS

YEAR ENDED DECEMBER 31, 1954

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## **LYMAN TOWN OFFICERS — 1954**

### **Moderator**

William H. Stephens, Jr.

### **Town Clerk and Treasurer**

Bessie A. Patten

### **Selectmen**

Wayne W. Presby

Bernard Knighton

(resigned)

Archie Birch

### **Tax Collector**

William H. Stephens, Jr.

### **Supervisors of the Checklist**

Stella Meserve      Doris Richards      Myrtle Stephens

### **Library Trustees**

Doris Bowen

Sue Stafford

### **Overseer of the Poor**

Wayne W. Presby

### **Chief of Police and Dog Police**

Irwin Hood

### **Highway Agent**

Raymond Richards

### **Sexton**

Clayton Dodge

### **Town House Agent**

William H. Stephens, Sr.

## TOWN MEETING WARRANT

The State of New Hampshire

To the inhabitants of the Town of Lyman, in the County of Grafton, and State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Lyman Town Hall in said town, on Tuesday, the 8th day of March, 1955, polls to be opened at ten o'clock in the forenoon and will not be closed before five o'clock in the afternoon, to act upon the following subjects:

**Article 1.** To choose all necessary town officers for the ensuing year.

**Article 2.** To raise and appropriate such sums of money as may be necessary to defray town charges for the ensuing year.

**Article 3.** To see if the town will vote to raise and appropriate the sum of fifteen hundred dollars (\$1,500.-00) for the repair of highways for the ensuing year.

**Article 4.** To see if the town will vote to raise and appropriate the sum of fifteen hundred dollars (\$1,500.-00) for the maintenance of winter roads.

**Article 5.** To see if the town will vote to accept Town Road Aid, and raise and appropriate the sum of four hundred eighty-seven dollars and seven cents (\$487.07) for the same.

**Article 6.** To see if the town will vote to raise and appropriate the sum of five hundred dollars (\$500.00) for the maintenance of town bridges.

**Article 7.** To see if the town will vote to raise and appropriate the sum of twenty-five hundred dollars (\$2,500.00) for the general expense of the highway department.

**Article 8.** To see if the town will vote to raise and appropriate the sum of one hundred twenty-five dollars (\$125.00) for the compensation of the tax collector.

**Article 9.** To see if the town will vote to raise and appropriate one hundred dollars (\$100.00) for the Pine Blister Rust Control.

**Article 10.** To see if the town will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) for the Lisbon District Nursing Association.

**Article 11.** To see if the town will vote to raise and appropriate the sum of ten dollars (\$10.00) for the observance of Memorial Day.

**Article 12.** To see if the town will vote to authorize the selectmen to borrow sums of money as they may deem necessary, in anticipation of taxes.

**Article 13.** To see what sums of money the town will vote to raise and appropriate for the town officers' salaries and town officers' expenses.

**Article 14.** To see if the town will vote to grant a discount of 2% on all taxes paid on or before such time as the selectmen may designate.

**Article 15.** To see if the town will vote to raise and appropriate one hundred fifty dollars (\$150.00) on account of property fires.

**Article 16.** To see if the town will vote to raise and appropriate the sum of thirty-seven dollars and seventy-three cents (\$37.73) for the White Mountain Region Association.

**Article 17.** To see if the town will vote to dispose of the old truck, and to put it up for bids.

**Article 18.** To see if the town wishes to continue obtaining the services of the state auditors for the yearly audit of its town books.

**Article 19.** To see if the town will vote to raise and appropriate the necessary money to defray the town's share of the cost of Federal Social Security benefits extended to the town employees.

**Article 20.** To see how much money the town will vote to raise and appropriate for the cemeteries in the town, as required by law; to be spent under the supervision of the selectmen.

**Article 21.** To see if the town will vote to discontinue the highway between the Littleton line and the Lisbon line, in that section of Lyman known as "Oregon."

**Article 22.** To see if the town will vote to discontinue the highway from the residence of William Stephens, Jr. to that portion already discontinued, leading to the "Under the Mountain" Road.

**Article 23.** To hear the reports of agents, auditors, committees and officers heretofore chosen, and pass votes relative thereto.

**Article 24.** To transact any other business that may legally come before the meeting.

Given under our hands and seals, this 7th day of February, one thousand nine hundred and fifty-five (1955).

Wayne W. Presby,  
Archie Birch,  
Selectmen of Lyman

## BUDGET FOR THE TOWN OF LYMAN

Town officers' salaries	\$ 600.00
Town officers' expenses	400.00
Election and registration	250.00
Expenses of town hall	125.00
Police department	30.00
Fire department	150.00
District nurse	25.00
Town road maintenance, summer	1,500.00
Town road maintenance, winter	1,500.00
General expenses of highway department	2,500.00
Last payment on tractor	700.00
Town road aid (T. R. A.), town's share	487.07
Town bridge maintenance	500.00
Interest on temporary loans	200.00
Old age assistance	1,000.00
Town poor	900.00
Cemeteries	200.00
Libraries	20.00
Memorial Day	10.00
White Mountain Region association	37.73
Pine Blister Rust	100.00
Compensation tax collector	125.00
County tax	..... ? .....
School tax	..... ? .....

**SUMMARY INVENTORY OF TOWN VALUATION**  
**Tax Year 1954**

Land and buildings	(256)	\$330,074.00
Electric plants	(3)	19,762.00
Horses	(50)	4,190.00
Cows	(215)	19,335.00
Other neat stock	(30)	1,750.00
Sheep and goats	(5)	60.00
Boats and launches	(12)	2,000.00
Gasoline pumps and tanks		300.00
Stock in trade		800.00
<hr/>		
Total gross valuation before exemptions allowed		\$377,915.00
Less soldiers' exemptions		12,490.00
<hr/>		
Net valuation on which tax rate computed		\$365,425.00
Set valuation on exempted growing wood and timber		\$ 33,625.00

**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION**

**Concord, New Hampshire**

February 8, 1955

Board of Selectmen  
Lyman, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lyman for the fiscal year ended December 31, 1954, which was made by this Division as requested. Exhibits as hereafter listed are included as part of the report.

**SCOPE OF AUDIT**

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

**FINANCIAL STATEMENTS**

**Comparative Balance Sheets**

**December 31, 1953 — December 31, 1954**

**(Exhibit A)**

Comparative Balance Sheets as of December 31, 1953 and December 31, 1954, are presented in Exhibit A. As indicated therein the Net Debt decreased by \$1,864.10 in 1954.

**Analysis of Change in Financial Condition (Exhibit B)**

An analysis of the change in financial condition of the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein. These were as follows:

### Decreases in Net Debt

Long Term Note Paid	\$ 700.00
Appropriation for Current	
Deficit	2,051.73
1952 Head Tax Penalties Collected	1.00
	\$ 2,752.73

### Increases in Net Debt

Net Budget Deficit	\$ 714.73
Decrease in Accounts Receivable	97.26
Yield Tax Abatement	74.64
Decrease in Cash in Hands of	
Officials	2.00
	888.63
<b>Net Decrease</b>	<b>\$ 1,864.10</b>

### Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues

#### (Exhibits C and D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1954, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net overdraft of appropriations of \$991.19, less a net revenue surplus of \$276.46, resulted in a net budget deficit of \$714.73.

### Summary of Receipts and Expenditures (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1954, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance as of December 31, 1954, is indicated in Exhibit F.

## AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks.

## GENERAL COMMENTS

### **Current Deficit:**

The current deficit decreased in 1954 from \$2,051.73 to \$887.63, as shown by the following statement:

	Dec. 31, '53	Dec. 31, '54
Current Liabilities	\$ 6,746.10	\$ 8,837.04
Total Assets	4,694.37	7,949.41
<hr/>	<hr/>	<hr/>
Current Deficit	<hr/> \$ 2,051.73	<hr/> \$ 887.63
	<hr/>	<hr/>

An appropriation of \$2,051.73 to cover the entire amount of the prior year's deficit was made in 1954, in accordance with the recommendation which was made in last year's audit report. However, because of the budget deficit in 1954 only a partial reduction of the current deficit was made in that year.

### **Conclusion:**

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of

its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Lyman for their assistance during the course of the audit.

Yours very truly,

Harold G. Fowler,  
Director

Division of Municipal Accounting  
State Tax Commission

C. David Sullivan, Auditor

Joseph W. Boudreau, Accountant

**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION**

**Concord, New Hampshire**

February 8, 1955

**Certificate of Audit**

This is to certify that we have examined and audited the accounts and records of the Town of Lyman for the fiscal year ended December 31, 1954, and found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1954, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,

Harold G. Fowler,  
Director

**Division of Municipal Accounting  
State Tax Commission**

C. David Sullivan, Auditor

Joseph W. Boudreau, Accountant

**EXHIBIT A**  
**Town of Lyman**

**Comparative Balance**

<b>Assets</b>	<b>Dec. 31, 1953</b>	<b>Dec. 31, 1954</b>
<b>Cash:</b>		
In hands of Treas. \$ 875.26		\$3,677.44
In hands of Officials 2.00		
	<hr/>	<hr/>
	\$ 877.26	\$3,677.44
<b>Accounts Due Town:</b>		
<b>State of New Hampshire:</b>		
Bounties 78.25		104.50
Reimb. a/c exemption of growing wood and timber 97.26		
	<hr/>	<hr/>
	175.51	104.50
Unredeemed Taxes 713.40		994.91
Uncollected Taxes 2,783.20		3,007.56
<b>Head Taxes:</b>		
1952 Levy 10.00		
1953 Levy 135.00		30.00
1954 Levy		135.00
	<hr/>	<hr/>
	145.00	165.00
<b>Total Assets</b>	<b>\$4,694.37</b>	<b>\$7,949.41</b>
<b>Net Debt</b>	<b>3,451.73</b>	<b>1,587.63</b>
<b>Total Assets and Net Debt</b>	<b>\$8,146.10</b>	<b>\$9,537.04</b>
	<hr/>	<hr/>

Sheets	<b>As of Dec. 31, 1953 and Dec. 31, 1954</b>	
Liabilities	<b>Dec. 31, 1953</b>	<b>Dec. 31, 1954</b>
<b>Unexpended Balances of Appropriations</b>		
District Nurse	\$ 25.00	\$
Memorial Day	10.00	
Class V Highways	21.85	232.45
Social Security		125.00
	\$ 56.85	\$ 357.45
<b>Due State of N. H.:</b>		
Special Poll Tax Coll.	3.00	3.00
<b>Head Taxes and Penalties:</b>		
Coll., not remitted	65.00	139.50
Uncollected	135.00	135.00
	203.00	277.50
<b>Due School District:</b>		
A/c Appropriation	6,486.25	6,202.09
<b>Indebtedness:</b>		
Temporary loans	2,000.00	
Long Term Notes	1,400.00	700.00
	1,400.00	2,700.00
<b>Total Liabilities</b>	<b>\$8,146.10</b>	<b>\$9,537.04</b>

**EXHIBIT B****Analysis of Change in Financial Condition****Fiscal Year Ended December 31, 1954**

Net Debt, Dec. 31, 1953	\$3,451.73
Net Debt, Dec. 31, 1954	1,587.63
	<hr/>
Decrease in Net Debt	\$1,864.10
	<hr/>

**Factors Affecting Change in Financial Condition****Decreases in Net Debt:**

Long Term Note Paid	\$ 700.00
Prior Years Deficiency	
Appropriation	2,051.73
1952 Head Tax Penalties	
Collected	1.00
	<hr/>
	\$2,752.73

**Increases in Net Debt:**

Net Budget Deficit (Exhibit D)	\$ 714.73
Decrease in Acct. Receivable	97.26
Yield Tax Abatements	74.64
Decrease in Cash in Hands of Officials	2.00
	<hr/>
<b>Net Decrease</b>	<b>\$1,864.10</b>
	<hr/>

**EXHIBIT D       Statement of Estimated and Actual Revenues  
and Budget Summary**

Fiscal Year Ended December 31, 1954

<b>Source</b>	<b>Revenues</b>			<b>Excess Deficit</b>
	<b>Estimated</b>	<b>Actual</b>	<b>Excess</b>	
Interest and Dividends Tax	\$ 22.41	22.46	.05	
Savings Bank Tax	.05	.05		
Reimb. a/c Exemption of				
Growing Wood and Timber	2,266.33	2,266.33		
Motor Vehicle Permit Fees	750.00	672.16		77.84
Dog Licenses	150.00	160.94	10.94	
Rent of Town Prop. and Equip.	600.00	547.95		52.05
Interest Received on Taxes		183.68	183.68	
Added Taxes		71.54	71.54	
Taxes Committed Under				
Budgetary Requirements	280.06			280.06
Sale of Tax Deeded Prop.		279.88	279.88	
Business Lic. and Permits		.25	.25	
Yield Tax Reimbursement,				
1953 Account		97.26	97.26	
Refunds		1.81	1.81	
Head Tax Commission Fees		41.00	41.00	
	\$4,068.85	4,345.31	686.41	409.95

**Budget Summary**

Overdrafts of Appropriations	\$2,684.51
Unexpended Balances of Appropriations	1,693.32
Net Overdraft of Appropriation	\$ 991.19
Actual Revenues	\$4,345.31
Estimated Revenues	4,068.85
Net Revenue Surplus	276.46
Net Budget Deficit	\$ 714.73

**EXHIBIT C**  
**Comparative**

Fiscal Year Ended December 31, 1954

New Equipment	3,200.00		3,200.00	3,210.00		10.00
County Tax	759.25		759.25	759.25		
School District:						
1953-54 Appropriation	6,486.25	10,515.84		6,486.25	6,486.25	6,202.09
1954-55 Appropriation	21.85		2,302.19	10,515.84	4,313.75	232.45
Class V Highways				2,324.04	2,091.59	3.00
Special Poll Taxes Due State	3.00			3.00		
Overlay, Disc. and Abatements		356.88		356.88	361.63	4.75
Blister Rust, Moth Ext.					399.95	
Bounties				104.00	399.95	104.00
\$6,546.10	26,651.28		46,644.66	39,177.31	1,693.32	2,684.51
	2,051.73		2,051.73		2,051.73	104.00
Prior Year's Deficit						
\$6,546.10	28,703.01	13,447.28		48,696.39	39,177.31	2,684.51
						104.00

**EXHIBIT E**  
**Town of Lyman      Classified Summary of Receipts and**  
**Receipts**

**From Local Taxes:**

Levy of 1954:

Property Taxes	\$ 21,203.16
Poll Taxes	168.00
Yield Taxes	273.37
Head Taxes	475.00
	————— \$ 22,119.53

Prior Year's Levy:

Property Taxes	\$ 2,202.19
Poll Taxes	36.00
Yield Taxes	435.72
Head Taxes	125.00
	————— 2,798.91
Redemptions	1,301.43
Interest Collected	183.68
Head Tax Penalties	16.50
	—————
	\$ 26,420.05

**From State of New Hampshire:**

Interest and Dividends Tax	\$ 22.46
Savings Bank Tax	.05
Bounties	77.75
Class V Highway Maint.	2,302.19
Road Toll Refund	95.13
Yield Tax Reimb. a/c Exemption	
of Growing Wood and Timber	2,090.22
Fighting Forest Fires	34.96
	—————
	4,622.76

**From Local Sources, Except Taxes:**

Dog Licenses	\$ 160.94
Rent of Town Property	547.95

**Expenditures      Fiscal Year Ended December 31, 1954**

**Expenditures**

**General Government:**

Town Officers' Salaries	\$ 567.86
Town Officers' Expenses	394.71
Election and Registration	406.07
Town Hall and Other Town Bldgs.	65.46
	————— \$ 1,434.10

**Protection of Persons and Property:**

Police Department	\$ 30.00
Fire Department	153.73
Bounties	104.00
Blister Rust, Moth Extermination	399.95
	————— 687.68

**Highways and Bridges:**

Town Road Aid	\$ 484.31
<b>Town Maintenance:</b>	
Summer	\$1,561.29
Winter	1,195.21
Withholding Taxes	150.90
	————— 2,907.40
Bridge Repairs	305.28
General Expense of Highways	4,329.93
Class V Highways	2,091.59
	————— 10,118.51

**Health Department:**

District Nurse	50.00
----------------	-------

<b>Libraries</b>	20.00
------------------	-------

**Public Welfare:**

Old Age Assistance	\$ 829.08
Town Poor	735.90
	————— 1,564.98

**Public Service Enterprises:**

Cemeteries	171.93
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**Receipts** **(Continued)**

Motor Vehicle Permit Fees	672.16
Business Lic. and Permits	.25
	1,381.30

**Receipts Other Than Current Revenue:**

Temporary Loans	\$ 11,000.00
Refunds	1.81
Gifts	15.00
Sale of Town Property	279.88
	11,296.69

Total Receipts from All Sources	\$ 43,720.80
Balance, December 31, 1953	875.26

Grand Total	\$ 44,596.06

**Expenditures** **(Continued)**

**Patriotic Purposes:**

Memorial Day	20.00
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**Unclassified:**

Taxes Bought by Town	1,582.94
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**Interest:**

Payments on Temp. Loans	\$ 236.45
Payments on Long Term Notes	42.78
	<hr/>
	279.23

**Outlay for New Construction and Improvements:**

New Equipment	3,210.00
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**Indebtedness:**

Payments on Temporary Loans	\$ 9,000.00
Payments on Long Term Notes	700.00
	<hr/>
	9,700.00

**Payments to Other Governmental Divisions:**

State Head Taxes and Penalties

Paid to State Treasurer:

1954 Account	\$ 306.00
1953 Account	214.00
	<hr/>
	\$ 520.00

County Tax	759.25
------------	--------

School District:

1953-54 Appro.	\$6,486.25
1954-55 Appro.	4,313.75
	<hr/>
	10,800.00
	<hr/>
	12,079.25

Total Expenditures for All Purposes	\$ 40,918.62
Balance, December 31, 1954	3,677.44
	<hr/>

<b>Grand Total</b>	<b>\$ 44,596.06</b>
	<b><hr/></b>

**EXHIBIT F****Summary of Receipts and Expenditures and  
Proof of Treasurer's Balance**

Fiscal Year Ended December 31, 1954

Balance, December 31, 1953	\$ 875.26
Receipts during year	43,720.80
	_____
	\$ 44,596.06
Expenditures during year	40,918.62
	_____
Balance, December 31, 1954	\$ 3,677.44
	_____

**Proof of Balance**

Balance in Lisbon Sav. Bank & Trust Co., as per statement dated Dec. 31, 1954	\$ 4,654.53
Less: outstanding checks	1,174.93
	_____
	\$ 3,479.60
Add: dep. not cr., Jan. 3, 1955	197.84
	_____
Reconciled Balance, Dec. 31, 1954	\$ 3,677.44
	_____

**EXHIBIT G****Summary of Warrant, Levy of 1954**

Fiscal Year Ended December 31, 1954

**Debits****Taxes Committed to Collector:**

Property Taxes	\$ 24,410.16
Poll Taxes	224.00
Yield Taxes	273.37
	<hr/> \$ 24,907.53

**Added Taxes:**

Property Taxes	\$ 67.54
Poll Taxes	4.00
	<hr/> 71.54
	<hr/> <hr/> \$ 24,979.07

**Credits****Remitted to Treasurer:**

Property Taxes	\$ 21,203.16
Poll Taxes	168.00
Yield Taxes	273.37
Discounts Allowed, Property Tax	235.40

**By Abatements:**

Property Taxes	\$ 114.23
Poll Taxes	12.00
	<hr/> 126.23

**Uncollected Taxes, Dec. 31, 1954:**

Property Taxes	\$2,924.91
Poll Taxes	48.00
	<hr/> 2,972.91
	<hr/> <hr/> \$ 24,979.07

**EXHIBIT G-1**  
**Summary of Warrants — Levies of Prior Years**

Fiscal Year Ended December 31, 1954

Debits	Levies of:		
	1953	1952	Total
<b>Uncollected Taxes, December 31, 1953:</b>			
Property Taxes	\$2,228.84	\$	\$2,228.84
Poll Taxes	44.00		44.00
Yield Taxes	509.36	1.00	510.36
Interest	104.48		104.48
	<hr/>	<hr/>	<hr/>
	\$2,886.68	\$ 1.00	\$2,887.68
	<hr/>	<hr/>	<hr/>
<b>Credits</b>			
<b>Remittances to Treasurer:</b>			
A/c Property Taxes	\$2,202.19	\$	\$2,202.19
A/c Poll Taxes	36.00		36.00
A/c Yield Taxes	434.72	1.00	435.72
A/c Interest	104.48		104.48
<b>Abatements Allowed:</b>			
Yield Taxes	74.64		74.64
<b>Uncollected Taxes, Dec. 31, 1954:</b>			
Property Taxes	26.65		26.65
Poll Taxes	8.00		8.00
	<hr/>	<hr/>	<hr/>
	\$2,886.68	\$ 1.00	\$2,887.68
	<hr/>	<hr/>	<hr/>

**EXHIBIT G-2****Summary of Tax Sale Account**

Fiscal Year Ended December 31, 1954

	Levies of:		
	1953	1952	Total
Debits			
Unredeemed Taxes, Dec. 31, 1953	\$ 713.40	\$ 713.40	\$ 713.40
Tax Sale, March 15, 1954	1,582.94		1,582.94
Interest After Sale	36.38	42.82	79.20
	<hr/>	<hr/>	<hr/>
	\$1,619.32	\$756.22	\$2,375.54
	<hr/>	<hr/>	<hr/>
Credits			
Remittances to Treasurer:			
A/c Redemptions	\$ 846.98	\$454.45	\$1,301.43
A/c Interest	36.38	42.82	79.20
Unredeemed Taxes, Dec. 31, 1954	735.96	258.95	994.91
	<hr/>	<hr/>	<hr/>
	\$1,619.32	\$756.22	\$2,375.54
	<hr/>	<hr/>	<hr/>

**EXHIBIT G-3****Summary of State Head Tax Warrants**

Levies of 1952, 1953 and 1954

Fiscal Year Ended December 31, 1954

	Levies of:		
	1952	1953	1954
Debits			
Uncoll. Head Taxes, Dec. 31, 1953	\$ 10.00	\$135.00	\$
Head Taxes Committed to Collector			610.00
Added During Year		10.00	20.00
Penalties	1.00	11.00	4.50
	<hr/>	<hr/>	<hr/>
	\$ 11.00	\$156.00	\$ 634.50
	<hr/>	<hr/>	<hr/>
Credits			
Remittances to Treasurer:			
A/c Head Taxes	\$ 10.00	\$115.00	\$ 475.00
A/c Penalties	1.00	11.00	4.50
Abatements Allowed			20.00
Uncoll. Head Taxes, Dec. 31, 1954		30.00	135.00
	<hr/>	<hr/>	<hr/>
	\$ 11.00	\$156.00	\$ 634.50
	<hr/>	<hr/>	<hr/>

**EXHIBIT H****Summary of Town Clerk's Motor Vehicle and  
Dog License Accounts**

Fiscal Year Ended December 31, 1954

**Debits**

Cash on Hand, Dec. 31, 1953—	
A/c Dog Licenses	\$ 2.00
Motor Vehicle Permits Issued:	
1953—No. 127650 (only)	\$ 1.07
1954—Nos. 128301-128400	671.09
—Nos. 128251-128288	
	—————
	672.16
Dog Licenses Issued:	
53 @ \$2.00	\$ 106.00
11 @ 5.00	55.00
1 @ 3.28	3.28
1 @ 1.36	1.36
	—————
	\$ 165.64
Less: Fess Retained—	
66 @ 20¢	13.20
	—————
	152.44
Penalties Collected	
	6.00
	—————
	\$ 832.60
	—————

**Credits**

Remittances to Treasurer:	
A/c Motor Vehicle Permits	\$ 672.16
A/c Dog Licenses	154.94
A/c Penalties	6.00
	—————
	\$ 833.10
Less: Excess Remittance:	
A/c Dog Licenses	.50
	—————
	\$ 832.60
	—————

**EXHIBIT I**

**Cemetery Trust Funds**  
**Statement of Principal, Income and Investments**

Fiscal Year Ended December 31, 1954

Fund	Amount of Prin.	Income Balance Dec. 31,'53	Income During Year	Income Balance Dec. 31,'54	Bal. of Prin. and Income Dec. 31,'54
Ellen Thornton	\$200.00	\$ 42.83	\$ 5.48	\$ 48.31	\$ 248.31
Albert Dow	100.00	19.15	2.69	21.84	121.84
Candis Miner	200.00	41.14	5.45	46.59	246.59
H. H. Porter	150.00	33.24	4.14	37.38	187.38
J. E. Richardson	200.00	44.59	5.53	50.12	250.12
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$850.00	\$180.95	\$ 23.29	\$204.24	\$1,054.24

**Investments:****Lisbon Savings Bank and Trust Company:**

A/c Thornton	Pass Book No. 7855
A/c Dow	7716
A/c Miner	6502
A/c Porter	8929
A/c Richardson	6853

**EXHIBIT J****Surety Bonds 1954**

Number	Amount	Term
	beginning	

**Town Clerk:**

Bessie A. Patten

Travelers Indem'ty Co.      396936    \$1,000.00    3-9-54

**Town Treasurer:**

Bessie A. Patten

Travelers Indem'ty Co.      396937    \$2,000.00    3-9-54

**Tax Collector:**

William H. Stephens, Jr.

Travelers Indem'ty Co.      396939    \$3,100.00    3-9-54

**Road Agent:**

Raymond Richards

Travelers Indem'ty Co.      396938    \$1,000.00    3-9-54

**Uncollected and Unredeemed Taxes as of December 31, 1954**

Name	Poll	Levy of 1954 Head	Poll	Levy of 1953 Head	Poll	Prop.	Levy of 1953 Head	Poll	Unredeemed Taxes 1953	1954
Aldrich, Theron	\$ 2.00	\$ 5.00	\$ 92.00	\$ .....	\$ .....	\$ .....	\$ 76.19	\$ .....	\$ .....	\$ .....
Aldrich, Minnie	2.00	5.00	.....	.....	.....	.....	.....	.....	.....	.....
Aldrich, Ernest and Chie	.....	.....	107.94	.....	.....	.....	.....	.....	.....	.....
Blake, Harry	.....	.....	24.40	.....	.....	.....	.....	.....	.....	.....
Bonor, Homer	.....	.....	*127.54	.....	.....	.....	.....	.....	.....	.....
Boudreau, Carl and Lillian	4.00	10.00	.....	.....	.....	.....	.....	.....	.....	.....
Clough, Leon	2.00	5.00	80.88	.....	.....	.....	.....	.....	.....	.....
Clough, Ivis	2.00	5.00	.....	.....	.....	.....	.....	.....	.....	.....
Corey, George	2.00	5.00	*53.92	.....	.....	.....	.....	.....	.....	.....
Corey, Nina	*2.00	*5.00	.....	.....	.....	.....	.....	.....	.....	.....
Dusik, Wasel	.....	5.00	43.81	.....	.....	5.00	.....	.....	.....	.....
Dusik, Prope	2.00	5.00	192.09	.....	.....	.....	.....	.....	180.48	.....
Dusik, Arkade	.....	.....	54.59	.....	.....	.....	.....	.....	.....	.....
Fenoff, Winfield	2.00	5.00	214.00	.....	.....	.....	.....	.....	.....	.....
Fenoff, Wylliam	2.00	5.00	.....	.....	.....	.....	.....	.....	.....	.....
Fontain, Paul and Frances	2.00	.....	134.80	.....	.....	.....	.....	.....	.....	.....
Fontain, Frances	2.00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hubbard, Edgar	2.00	5.00	157.26	.....	.....	.....	.....	.....	.....	.....
Hubbard, Clarence	2.00	5.00	.....	.....	.....	.....	.....	.....	.....	.....
Hubbard, Annie	2.00	5.00	.....	.....	.....	.....	.....	.....	.....	.....
Hubbard, Clarence, Jr.	2.00	5.00	276.34	.....	.....	.....	.....	.....	115.22	.....
Judd Est., Carrie	.....	.....	80.88	.....	.....	.....	.....	.....	.....	.....
LaDuke, Eleanor	2.00	.....	.....	2.00	.....	5.00	.....	.....	.....	.....
McPherson, Allen	2.00	5.00	.....	.....	.....	.....	.....	.....	.....	.....
McPherson, Elenora	2.00	5.00	.....	2.00	.....	5.00	.....	.....	.....	.....

\* Paid

### DETAILS OF PAYMENTS

**Town Officers' Salaries:**

Wayne W. Presby, Selectman	\$	110.25
Bernard Knighton, Selectman		57.00
Archie Birch, Selectman		79.38
Bessie A. Patten, Town Clerk and Treas.		165.33
William H. Stephens, Jr., Tax Collector		125.00

**Town Officers' Expenses:**

Wayne W. Presby, Selectman	\$	6.52
Bessie A. Patten, Treasurer		4.42
William H. Stephens, Tax Collector		12.29
Courier Printing Co., notices		1.96
Pike & Aldrich, Town Warrant and Deeds		25.00
Town & Country Press, 300 tax notices		5.25
F. J. Shores, reg. deeds abstract Birch deed		3.03
Charles Hadley, Town Clerks Assoc.		2.00
Merrills Ins. Agency, Workmans Liability Ins.		130.84
Ammonoosuc Press, 330 tax bills		6.00
Edson & Eastman Co., Inc., Collector's book		6.10
Div. of N. H. Accounting, State auditors		44.48
Merrills Ins. Agency, bonds		35.50
F. J. Shores, deeds and transfers		12.15
Courier Printing Co., Inc., Selectmens notices		5.88
Wheeler & Clark, dog tags		6.38
Branbam Pub. Co., automobile book		4.00
Assoc. of N. H. Assessors		3.00
Brown & Saltmarsh Inc., tax collectors book		3.48
W. H. Stephens, expense of sale		55.45

**Election and Registration:**

Dana L. Hubbard, ballot clerk	\$	5.00
Marion Hubbard, ballot clerk		5.00
Ammonoosuc Press, town reports and ballots		205.57

Doris Richards, supervisor of checklist	32.50
Myrtle O. Stephens, supervisor of checklist	35.00
Susan P. Stafford, ballot clerk	15.00
Alice Santy, ballot clerk	15.00
Stella Meserve, supervisor	35.00
Dana L. Hubbard, ballot clerk	15.00
Marion Hubbard, ballot clerk	15.00
William H. Stephens, moderator	28.00

\$ 406.07

**Town Hall Expenses:**

Public Service Co., lights	\$ 21.90
Robert Varney, wood	6.00
Raymond Richards, drawing and sawing wood	7.56
Goudie's Hardware, paint	12.00
W. H. Stephens, Sr., janitor	15.00
William Stephens, labor on door	3.00

\$ 65.46

**Police Department:**

Erwin Hood, chief of police	\$ 15.00
Ted Fenoff, dog police	15.00
	\$ 30.00

**Fire Department:**

William H. Stephens, fire warden	\$ 25.79
Treas. State of N. H., fire dept.	2.94
Lisbon Village Dist., Timpson fires	125.00
	\$ 153.73

**Old Age Assistance**

<b>Town Poor</b>	<b>\$ 735.90</b>
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**Cemeteries:**

Erwin L. Hood, mowing and cutting brush	\$ 137.24
Varney & Smith, lumber for fence	17.30
Goudie's Hardware, paint and hinges	7.94

Lawrence Merchant, mowing	1.50
W. W. Presby, repair mower	7.95
	<hr/>
	\$ 171.93

**General Expenses of Highway Dept.:**

West End Welding, work on snow plow and shovel	\$ 50.00
Clark's Hardware	14.65
Lewis Express, freight on blades	2.06
Gowing & Chamberlin, bushings	1.05
Noble Belisle Mach. Inc., snow plow on truck	478.64
Noble Belisle Mach. Inc., snow plow blade	31.60
Lyman Gen. Store, gas for truck and shovel	836.38
Cen. Petroleum Co., oil and grease for shovel	169.00
C. Allen Prescot, repairs for shovel	39.85
Jessemans Garage, repairs and gas	136.47
G. A. Clark & Son, Inc., repair truck snow plow and shovel	2,241.43
Goudie's Hardware, supplies	14.15
Raymond Richards, telephone White River	1.50
Treas., State of N. H., 2 tons salt	47.42
Merrills Ins. Agency, insurance on truck	87.00
Robert Varney	5.83
Wilson S. Darling, 98 fence part	31.15
Merrills Ins. Agency, personal liability	141.75
	<hr/>
	\$ 4,329.93

**Health Department:**

1955 Lisbon Dist. Nursing Assoc.	\$ 25.00
1954 Lisbon Dist. Nursing Assoc.	25.00
	<hr/>
	\$ 50.00

**Memorial Day:**

Dickinson-Sweet Post	\$ 10.00
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### PAYMENTS FOR LABOR AND MATERIALS

Raymond Richards, road agent	\$ 1,421.41
Raymond Richards, work at Town Hall	1.47
Robert Richards, labor	1,124.19
Robert Richards, Town Hall	11.47
Edgar Hubbard, with tractor	112.50
Edgar Hubbard, gravel	3.95
Roger Clough, labor	160.93
Roy Clough, labor	99.43
Joseph Richards, labor	264.85
William Richards, labor	8.38
Donald Locke, labor	53.60
Elwood D. Bishop, gravel	119.00
Lawrence Merchant, labor	5.29
Lawrence Merchant, sawing wood, Town Hall	4.00
Lawrence Merchant, mowing at cemetery	1.50
Homer Bonor, labor	17.20
Allen McPherson, labor	7.06
Herbert McPherson, labor	68.82
Richard McPherson, labor	89.92
Bernard Santy, labor	18.00
West End Welding, welding snow plow and shovel	50.00
Noble Belisle Mach. Inc., snow plow on truck	478.64
Noble Belisle Mach. Inc., snow plow blade	31.60
Clark's Hardware, town maintenance	14.68
Lewis Express, express on blades	2.06
Lyman General Store, gas	836.38
Gowing & Chamberlin, bushings	1.05
Cen. Petroleum Co., oil and grease for shovel	169.00
C. Allen Prescott, repairs for shovel	39.85
G. A. Clark & Son, Inc., repairs to truck and snow plow	2,241.43
Jessemans Garage, service trucks, repairs and gas	136.47
Irwin L. Hood, labor on culvert	7.06

Irwin L. Hood, mowing cemeteries	137.24
Irwin L. Hood, work on tractor	14.90
Irwin L. Hood, police	15.00
Ted Fenoff, dog police	15.00
Ramey Santy, labor	221.65
Walter Parker, labor	17.20
Joseph Richards, labor	242.22
Roland Richards, labor	16.74
Carlisle Smith, labor	203.55
Walter Corey, labor	2.65
Irene Santy, snow removal	12.80
Eben Morrison, tractor	42.00
Leon Clough, labor	200.08
Robert Santy, labor	10.59
Lisbon Grain & Coal Co., culverts	343.24

### LIBRARIAN'S REPORT FOR 1954

Number of books loaned	17
Number of attendance	7
Number books given	4
Received from Library Trustees for salary, postage and supplies	\$ 15.00

Mrs. Etta Stephens,  
Librarian,  
Lyman, N. H.

### PUBLIC LIBRARY TREASURER'S REPORT

Received from Selectmen	\$ 20.00
Balance on hand from 1953	3.00
	<hr/>
	\$ 23.00
Paid Librarian	\$ 15.00
Paid Insurance	6.00
	<hr/>
	21.00
Balance on hand	\$ 2.00

Susan P. Stafford,  
Treasurer

## BIRTHS — 1954

Date of Birth and Name of Child	No. of Child Ex xx	Name of Father	Name of Mother	Residence of Parents	Birthplace of Father	Birthplace of Mother
4-4-1886	Harry Corum	M	L	3	Francis Corum	Julia Corey R. Whitcomb
3-14-1893	Eva Mary Haynes	F	L		Manuel Haynes	Clarissa R. Whitcomb
1954						
3-17	Heidi Ann	F	L	3	Daniel H. Beaton	Hazel D. Woodrow
6-28	Fredrick John	M	L	4	Arkade Dusik	Jean B. Lomash
8-26	Carol Anne	F	L	4	Paul M. Fontaine	Francis A. Walter
9-18	Stanley Keith	M	L	5	Seth S. Lyndes	Viola O. McGuire
9-7	Lawrence Raymond, Jr.	M	L	8	Lawrence R. Drew	Lurieene M. Herbert
10-9	Brian Bernard	M	L	2	Bernard R. Santly	Mary L. Woolson
10-9	Bradley Robert	M	L	3	Bernard R. Santly	Mary L. Woolson

## MARRIAGES — 1954

Date and Place of Marriage	Name and Surname of Groom and Bride	Residence of Each		Occupation Age	Name of Parents	Name, Residence and official station of person by whom married
		Male	Female			
4-24 C. Haverhill, N. H.	Donald E. Locke Nancy J. Naylor	Lyman Lyman	20 18	Farmer Student	Harvey E. Locke Kathleen Somers	Lloyd Osborne Clergyman Center Haverhill
4-10 St. Johnsbury, Vt.	Richard W. Wentworth	Littleton	20	Laborer	Julia A. Sargent John Wentworth	S. Wilson Francis Methodist Clergyman St. Johnsbury, Vt.
8-14 Lisbon, N. H.	Christine P. Aldrich Clifton A. Shute Dorothy A. Levesque	Lyman Lyman Lisbon	16 20 18	Shoe Shop Student Secretary	Harriet Smith Theeron Aldrich Minnie Parker Clifton A. Shute Sarah E. Allinson Rosario L. Levesque Irene E. Burly	Rev. Lionel Boulay Roman Catholic Priest Woodsville, N. H.

## DEATHS — 1954

Date and Place of Death	Name of Deceased	Age	Place of Birth	Sex	Married Since Or Widowed	Occupation	Name of Father	Name of Mother
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7-14 Littleton Hosp.	Howard J. McConnell	81	Prince Ed Isl., Can.	M	W	Farmer	Unknown	Unknown
9-26 Littleton Hosp.	Lila B. McConnell	1	Littleton, N. H.	F	S		Forrest McConnell	Atthea Nelson

I hereby certify that the foregoing records are correct to the best of my knowledge and belief. BESSIE A. PATTEN, Town Clerk



